Confidential.

P. 37

Printed Collection No 240

Printed Collin
No 240

General and Revenue
Secretariat

Council Section

ED 1906-7
File No 158-06

SUBJECT

Embezzlement at the
Central College Bangalore

PREVIOUS REFERENCES	LATER REFERENCES

WD 836—G.P.B.—250—19 10 16

G R S III 1]

1906-07
~~1915-06~~

GENERAL AND REVENUE SECRETARIAT

(Edn)

NOTES

File No 158-06

FILE HEADING

Embezzlement of the Central College Bangalore

From

No	Dated	Received

Diary No]	Enclos	Spare Copies	[Serial No

BRIEF ABSTRACT OF LETTERS

NOTES AND ORDERS

NOTES—First Sheet.

Serial No

Copy of D O letter of the 12th December 1906 from the Principal of the Central College to the Dewan of Mysore

"The Comptroller has had 2 auditors at work with the College books for the past five weeks, in order to find out the exact amount of the delinquencies etc of the late clerk (Narayana Murti) in connection with different items such as grants for Scholarships, for the Laboratory, for contingencies and in connection with the collection of class fees - during the past 3 or 4 years. They are now compiling a Statistical report of the same which will come in due course.

It Seems to me however that Something more is wanted in the Shape of an expert detective (or a Small Committee) to find out how it has been possible for the clerk to get so many fabricated letters etc passed off on (1) the General

Serial No

and Revenue Secretary (II) the bomptroller and (III) the District Treasury Officer, and to draw such large sums as he has done without being checked somehow. I am very suspicious that he has been in league with some body in each of the 3 offices or I dont see how he could have escaped so long. There must be something radically wrong that his first successful realisation over my forged signature should have escaped detection all this time - and that we were given (and to all his subsequent lay forgeries only by his own confession to the Police

the clue to it

How he could have intercepted communications from the General and Revenue Secretary, the bomptroller and the District Treasury Officer, in the way he has done, unmistakeably points to one or more accomplices outside the College and the detection of these and of his methods seems to me of much more importance

NOTE—Contn sheet

than the precise amount of Fee-defalcations for example over which the auditors have spent a great deal of time and trouble

I have suggested to the Comptroller that hereafter I should send to him for monthly (or bimonthly) check a sort of Pass-Book containing entry of all sums paid by me into the Treasury and received by me from the Treasury and had there been in the past any even ~~as~~ annual Statement of this kind, such tricks could not have escaped detection. The Comptroller in his Reply does not approve of my suggestion but I hold that it is simple and is the universally Recognised method in Banks and should be adopted

I have not come to trouble you personally again as you must be very busy at this time but I think you will see the reasonableness of my Suggestions for (I) a detective and (II) a Pass Book System."

P T O

GRS 12]
General and Revenue
Secretariat

File No 158 of 1906

Serial No

URB 82/1520 07

The above letter is forwarded unofficially to the Inspector General of Police in Mysore for such police help to Mr Cook as may be practicable.

By order

for Secretary to Govt
Genl and Rev Depts

15/2/1907

I have delayed returning this file until I had an opportunity of speaking to Mr Cook — on my return from tour I have told Mr Cook that I shall be glad to help him in any way

26/3/07

Cr IV 4/25.3.07

26/3

~~Submitted for~~

Note—Contin sheet

G I B—10 000—18 IV

C R'S 12]
General and Revenue
Secretariat

Ed File No 158 of 1906-07

Serial

Submitted for orders the connected papers are now put up

Hon 26/3/07

Since the Inspector General of Police has promised Mr Cook to help him in finding out how the late Clerk fabricated so many letters & drew money from the Government Treasury, it is for him (Mr Cook) to take needful steps in the matter Mr Cook changes his Signature so often (as recently observed by the 1st Councillor after the demise of the late Clerk) that neither the Secretariat nor the Comptroller's Office could suspect that any letter was fabricated, and as regards Mr Cook's doubts as to how the late Clerk could have intercepted communications from the Secretariat, &c the only answer is, lack of supervision on his own part & the over confidence placed by him in his Clerk in spite of the irregularities pointed out to him by Govt

Vide Encl in the bunched file -

Submitted for orders

EB

15/4/07

+ Encl. I, II & V

NOTE—Turn sheet

G I B—10 000—18 '07

GRS 12]
General and Revenue
Secretariat

6715

Ed File No of 190

Serial No

It is absurd on Mr Cook's part to suspect abetment on the part of officials in the Secretariat and in the Comptroller's Office, when his own misplaced confidence in his clerk and want of adequate supervision over his work furnish a sufficient explanation for the clerk's doings remaining undetected for so long

It is not known whether Mr Carr has taken any action in the direction indicated by Mr Cook He will, if approved be asked to report if anything has been done.

2668 — 23/4/07

19/4/07

19/4/07

Yes please enquire

Do so please

25/4/07

Draft Subs

Issue

27/4/07

26/4/07

Sheet

C P S 12]
General and Revenue
Secretariat

Ed File No 158 of 1906-07

Serial No 3 — From the Principal of the Central College
Letter no 3228 21 3 07
Forwards his letter no 321 of 12/21 3 07 on printed form, with two extra copies re cost of letters sent by this office purporting to have passed between the Secretariat & the Principal Central College, which may be of use for the enquiry requested by him in the said letter

~~The previous papers are now before the Secretary having been submitted under D no 758 dtd 18 3 07~~

It is submitted that the Inspector Genl of Police in his unofficial reply of 26 3 07 states that he has told Mr Cook that he would help him (Mr Cook) in any way

In his present comm^n Mr Cook makes certain remarks tending to show that with reference to certain letters purporting to have been addressed ~~by~~ by him suspicions of their genuineness should have been aroused ~~and~~ in the Secretariat and states that he is justified in requesting Govt to institute an enquiry as to whether the late College clerk had any accomplices in his misdeeds. There is nothing in the auditors report to support ~~this~~ this

Submitted for orders with reference to linked file 158 of 1906 Ed.

28 3 07

P T O

Further — In papers re/ [illegible] note [illegible] Tutler [illegible] from [illegible] [illegible] [illegible]

G R S 12]
General and Revenue Secretariat

EDn—File No 158 of 1906-07

Serial No

Subject with complete references.
Note. Three applications for addl grants were received from the Principal during the last 3 years and all these 3 are now stated to be fabricated. In all these cases, application for Govt Sanction was made only after the expenditure had been incurred. In August 1905 the Inspector was brought to notice certain irregularities in connection with the drawing of excess amounts from the Treasury by the Principal (Vide his minute 21/8/05). Each time the previous irregularities were pointed out in the note and the expenditure was sanctioned with stringent observations.

Flag W 21

Please see the note in the enclosed Debt Proceedings

2669/3407

Vide sd 12/4/07

Seen. Note is invited hereto

BB 15/4/07

NOTE—Co tu sl ect

CHB—0 00 0 0

G R S 12]
General and Revenue Secretariat

E&L File No 158 of 1906-07

Serial No. 6

From the Principal of the Central College No 413 dt 2/5/07.

Forwards for information a printed Copy of his letter No 413 dt 2/5/07 to the Comptroller containing all Communications stated to have been passed between himself & the Comptroller and together with his Remarks on each.

The Principal has pointed out all ~~which~~ Communications ~~are fabricated and where~~ which were fabricated by the late writer

This may await the Result of the investigation by the Dpt of Police Regarding accomplices if any, in other offices such as the Secretariat & the Comptroller's office, to the late writer in his misdeeds (Vide linked file put up)

7/5/07 I dont think we have anything to do in this, nor can we take any action upon it. Mr Cook may be informed accordingly.

Subd to Secty. 8/5/07

NOTE—Contn sl ect

GIB—0 00 2 0

Serial No

Mr Lee files after perusal of the
(G Enquiry -
2nd Cork has to be reminded about
the explanation due from him as
regards the adjustment of the moneys
misappropriated by the clerk Please
do so - Weg 5 07

Keen
2 Please cause reminders & the repeated
Everymack till we receive the final
Report from the Comptroller which
will enable Govt to deal with the
subject fully & finally -

3 Mr Cook still resorts to disguising
his name in different ways
particularly in the formation of the
sig" - Illegible
27 May 07

It reminder issued on 9/5/07 -
Sim 11/5/07

2835
13 5 07

4 C&R
23/5

Mr books Remarks on the
auditor's Report is Received (Vide
linked file put up
Sim
23/5/07

Central College, Bangalore

21st March 1907

Ed 158-06
sl 5

D-8016

No 322

From

J Cook Esquire, M A , F R S E , F I U ,

Principal, Central College, Bangalore

To

K S Chandrasekhara Iyer Esquire, B A B L ,

Secretary to the Govt of H H the Maharaj of Mysore,

General & Revenue Departments

Sir,

I have the honor to forward this office No 321 dated the 12/21 March 1907, with two extra copies re the list of letters sent by you which were believed to have passed between the Secretariat and the Principal, Central College, which may be of use for the inquiry requested--in printed Form for convenience and ready reference

I have the honor to be,

Sir,

Your most obedient servant,

Cook

Principal

K M R

No 324

CENTRAL COLLEGE, BANGALORE,

12th March 1907

21"

FROM

THE PRINCIPAL,
CENTRAL COLLEGE BANGALORE

To

THE SECRETARY TO
The Govt of H H The Maharajah of Mysore
General & Revenue Departments, Bangalore

SIR,

In reply to your No 6679 / Ed 250—06—2 dated 31st Jan 1907, forwarding, as requested in my letter No 212 dated 29—12—06, List of Communications between the Principal, Central College and the Government in the General and Revenue Departments from 1st Jan 1903 to 1st Jan 1907, I have the honor to state that I have examined the said lists, with the following results —

I List of Letters received from the Principal Central College, in the General and Revenue Secretariat from 1—1—03 to 30—6—04

Secretariat Reg No	Assigned Coll No	Date.	Subject
4280	302	20—6—04	Requests sanction of small additional outlay for the College from the savings of the current year's General Budget for the State

Remarks

1 This letter was a fabricated one over a forged signature of my name

2 No 302 in our College To Book of 1903—04 is about a Docket sent to the Assistant Commissioner Chickmagalur with a Leaving Certificate and 1st Term Examination Return of his son and dated 14—6—04

3 It might have been observed in the Secretariat that No 309 of the College to the Secretary bears a date 17—6—04 prior to that of 302 and this should have aroused suspicion Also there is no receipt for its delivery to the Secretariat in the College Letter Delivery Book and this irregular delivery might have aroused suspicion

II List of Letters issued from Government to the Principal Central College from 1—1—03 to 30—6—04

These are all correct

III List of Letters received in the Secretariat from the Principal Central College from 1—7—04 to 1—1—07

Secretariat Reg No	Assigned College No	Date	Subject
4288	X 163	23—12—04	Requests sanct on to a sum of Rs 2500 as a special grant for the purchase of certa n pieces of Physical Appa ratus requ red for the Laboratory of the College

Remarks 1 This letter was shown to me in Court It was fabricated and over a forged signature of my name

2 No 163 of the College To Book 1904—5 is a letter to the Comptroller of Mysore being the Voucher for expenditure of Rs 100/ as Physical Science Prize of 1903—4 and is dated 12—12—04

3 It was written during the Christmas recess when I was in Madras *This must have been known in the Secretariat as the post cards sent there daily from the Observatory with the Daily Weather Report must have been signed by Mr N Venkatesiengar in my absence The Observatory Record shows I went to Madras on* 12—12—04 *and returned on* 5—1—05

There are reasons why I could not have been present

4 Such a large sum was never asked for before, nor would it have been asked without specific details of the requirements I saw the letter only in Court and have no copy of it so that I do not remember how far it went into details It must have heen very vague as the Clerk s knowledge of Science was very limited and he probably used the College Type Writer to give his letter an air of plausibility as the Type Writer was in his room

Secretar at Reg No	Ass gned Coll No	Date	Subject
1760	X 61	23—8—05	Furn shes the explanat on called for in e irregularities in connect on w th the contingent charges of the Central College

X 0

Remarks 1 This letter was also a fabricated one over a forged signature of my name

2 No 61 of the College To Book is dated 25—8—05 and was addressed to the Secretary and concerns whether the High School Classes are to be continued in the Central College or not in con nection with the New University Regulations and proposing to expand the Collegiate Teaching so as to include some more Branches of the B A Degree curricula

3 Two letters of different dates bearing the same Reg No both to the Secretariat should have been observed and aroused suspicion in the Secretariat

Verfy Venkat Narasimha Iyengar

Secretariat Reg No	Assigned Coll No	Date	Subject
7433	Nil D O X	22—3—06	Requests ssue of nstruct ons to the Comptroller to place at the d sposal f the Princ pal for the purchase of Sc entific Apparatus &c the sum rema ning out of Rs 2500/ on account of purchase of land to be g ven in exchange for the one taken up some years ago for extending the Botanical Gardens at Bangalore

Remarks 1 This letter was also a fabricated one over a forged signature of my name

2 I have no idea even yet of what the reference to land purchase means

3 It was unprecedented my writing about such a thing in a D O, to the Secretary and this ought to have aroused suspicion especially if it had no Reg No assigned to it

Secretar at Reg No	Ass gned Coll No	Date	Subject
8478	X 452	30—4—06	Requests s ct on to the expenditure of Rs 1700/ on account of ce t n Sc ent fic Apparatus purchased for the College for the use of the Pract cal Chemistry Students

Remarks 1 This letter was also a fabricated one over a forged signature of my name

2 No 452 in the College 'To Book is to the Inspector General of Education *re* Fee Statistics and is dated 21—4—06

3 I was in Ceylon on 30—4—06 having left Bangalore 22—4—06 and this was known to the Secretary by the Daily Weather Post Cards sent to him from the Observatory and signed by Mr Venkatesiengar from 23—4—06

Secretariat Reg No	Ass gned College No	Date	Subject
9571	X 474	11—6—06	Requests early orders in *re* Grant of Rs 1700/ applied for on account of purci ase of Scientific Apparatus

Remarks 1 This letter was also a fabricated one over a forged signature of my name

2 No 474 of the College "To Book is dated 8—6—06 and is a letter to the Acting Chief Electrical Engineer regarding the payment of Rs 6/ for the electric light for the Hostel Superintendent s Quarters

Secretariat Reg No	Assigned Coll No	Date	Subject
9814	488	19—6—06	Submits a Statement showing the dates on which the several articles of Scientific Apparatus were purchased at a cost of Rs 1700/ &c

Sl No 4 of Collection Annexure RT I

Remarks 1 This letter was also a fabricated one over a forged signature of my name

2 No 488 of the College To Book is dated 18th Jan 1906—a pen slip by the Assistant Writer for 18th June 06—and is an acknowledgment to the President Thuluvelala Scholarship Fund, Secunderabad for Rs 30/ sent by Money Order to be paid to Gurunathan Senior B A Student

3 Such a Statement for expenditure on Scientific Apparatus *without proper vouchers* was never sent by me on any previous occasion and this ought to have at once aroused suspicion in the Secretariat

IV List of Letters issued from the Secretariat to the Principal Central College from 1—7—04 to 1—1—07

Secretariat Reg No	Date	Subject
6956—8 175—04—2	14—2—05	States that the Apparatus proposed to be purchased at a cost of Rs 2500/ may be purchased next year provision being made therefore in next year's Budget

Remarks 1 No such letter was ever received by me and of course no such letter appears in our College From Book

2 The means by which the Writer managed to intercept such letters I cannot conceive—as all letters received in the Writer's Office addressed to me should be sent in to my Office and are then always opened by me personally—even the most trifling student's letters This has been my invariable rule ever since I was in the College

3 This seems to point to some outside *collaborateur* with the Writer in his misdeeds and this should be investigated

Secretariat Reg No	Date	Subject
1732—3 64—05—2	18—8—05	Calls for an explanation as to certain irregularities in the matter of Contingent Charges of the College

Remarks 1 No such letter ever reached me

2 There is no record of it in our 'From Book' and the Assistant Clerk who posted up the "To & From Books' knows nothing of it whatsoever

Secretariat Reg No	Date	Subject
2358—9 64—05—4	5—9—05	Sanct ons the expend ture of Rs 3500/ incurred dur ng 1904—5 as an e ceptio l case nd w thdraws the Grant of Rs 2500/ made n the Budget for 1905—6 for the purchase of App rat s

Remarks

1 This letter was never received by me

2 I have no knowledge of what it refers to at all and no copy of it has been sent to me as yet

3 Such a large sum was never expended by me before and a very much smaller sum has usually required much writing and explana tion and waiting before it was sanctioned and I cannot understand how it could have been done in this case

4 It might have been known in the Secretariat that our chief want in the College is for more room to hold the Apparatus we already have If I had a copy of the letters I might easily show how mani festly absurd the tenor of the whole must be

Secretar at Reg No	Date	Subject
10134—5 251—05—2	30—3—06	States tl at the Grant of Rs 2500/ for Scientific Appa atus for the College was w th d awn on G O of 5—7—05 and that the w thdrawal of the same was accepted by the Pr nc pal

Remarks

1 This letter was never received by me nor the G O of 5—7—05, about which I know nothing

2 It was not entered in our From Book and was never seen by the Assistant Clerk who kept the To & From Books

3 How it was intercepted I cannot understand but this should be investigated by a special inquiry

Secretar at Reg No	Date	Subject
12904/5 251—05—5	18—6—06	Requ sts him to furnish a Statement of Accounts for the expend ture of Rs 1700/ on account of ce tain Scientific Appa at s of the College w th the approximate dates on which the items of expe d ture were incurred

Remarks

1 This letter was intercepted and never reached me

2 As I never required to have such a letter addressed to me by the Secretariat before this should have aroused suspicion and led to a personal visit from a Clerk I get personal visits from all sorts and conditions of people about matters of infinitely less importance

Secretariat Reg No	Date	Subject
13001—2 251 —05—7	21—6—06	A thor ses the Comptroller to adm t the expend ture of Rs 1700/ for the purch se of certa n Sc ent fic Apparat s for the C nt al College as sanct oned as a special c se—and to prov de for t from Funds available in the Budget of the Central Colle e for the current year &c

X Sl No 7 of Collection Marked R I

Remarks 1 This letter was never received by me
2 I am curious to know what the Apparatus supposed to be purchased was—as I have got no copy of this letter as yet and if I saw it in Court it was only long enough to declare that I had never seen it before

V List showing a D O dated 20—9—05 addressed to the Principal from Branch II Financial of the General and Revenue Secretariat

Sec eta at Reg No	Date	Subject
D O	20th Sept 05	Ask ng Mr Cook if he has an object on to the appr pr at on of Rs 848—12—0 from the prov s on of Rs 2500/ for the Sc e ce App atus of the Central College to meet the cost of acquisit on of certa n lands taken up for Lalbagh

Y Flag V

Remarks 1 This letter must have been intercepted because it was never received by me and no reply to it seems to have been sent by the interceptor
2 I have no idea even yet of what it refers to

—o—

From the above List of forged and intercepted letters and my remarks on the same I think I am justified in requesting that Government may have the goodness to institute an inquiry as to whether the College Clerk had assistance from some one not yet detected in accomplishing his misdeeds

I have the honor to be
Sir
Your most obedient servant

L. Cook
Principal
Central College Bangalore
21/3/07

GRS 25]

File No

Serial No

Diary No of letter replied to 615

No 10076 Ed 1/5/07

General and Revenue Secretariat

( )

the 190

Date of issue 1-5-07

Signed by S- H Ramaciya

To

Dear Sir,

I am desired to invite your attention to this office Memo of the 15th Feb 07 requesting you to give Mr Cook, Principal of the Dental College, such police help as may be practicable to find out the accomplices, if any, of the late College Clerk, who in his embezzlement of public money and to your reply thereto of the 26th March 1907 and to request to be informed whether any action has been taken by you in the matter

Yours Truly

RB 27/4/07

For Secy

SUBJECT

To F & C Carr Esq

Supdt of Police in Mysore

RB 27/4

Vue 26/4/07

List of enclosures

Copied by

Examined by

GPB—10,000—20 1 0o

D-9183

No. 411 with Copy of Letter No 413 Bangalore 2nd May 1907

Ed 158-06

From

The Principal

Central College Bangalore

To

K S Chandrasekhara Iyer Esqr BA BL

Secretary to the

Government of Mysore

General & Rev Depts

Sir

I have the honor to forward for information a printed copy of my letter to the comptroller containing remarks on his list of letters believed by him to have passed between his Office and my Office from 1st January 1903 to end of 1906

I have the honor to be

Sir,

Your most Obedient Servant

J. Cook

Principal

Central College, Bangalore

Copy of

No 443

CENTRAL COLLEGE, BANGALORE,

19th April 1907

2nd May

FROM

J COOK ESQR, M A,

Principal

Central College Bangalore

To

THE COMPTROLLER TO

The Government of

H H The Maharajah of Mysore

Sir

With reference to your No $\frac{3105}{R}$ dated 12th Jan 1907 forwarding in reply to my letter No 208 dated 27th Dec 1906 a brief abstract of all letters from your Office to and received by your Office from apparently the Principal Central College from Jan 1903 to date I have the honor to state that I have examined the two lists and compared them with the College Records and with the following results —

I Letters purporting to be from the Principal Central College to the Comptroller

The list sent shows 59 communications received apparently from this office and of these I find as many as 11 are fabrications as detailed below It contains also list of my monthly letters to the Comptroller for Family Remittances to England which are never sent through the Office and by mistake it contains a reference to one of such from Mr Weir From our College To Book I find entries of 97 other communications (presumably dockets) sent by me to the Comptroller with reference to Detailed Monthly Contingent Bills Detailed Bills for Prizes for the Geology Excursions for Apparatus &c &c

The following are the fabricated communications of which I know nothing which are not entered in our College Records and which must have been sent over forged signatures of my name —

College Reg No Assigned	Date	Subject
29?	9th June 1904	Reference to No 12 dated 24—5—04 states that reappropriation of funds will be applied for the excess expenditure is Rs 1400/ only that (?) Rs 1543—6—0 as is intimated

Remarks (*a*) I have no idea what this refers to at all On 24—5—04 I was in Ceylon and not in Bangalore as might have been known from the Daily Weather Reports published in the two local papers over the signature of Mr Venkatesiengar

(*b*) No 292 of our College To Register is dated 6th June 1904 and is to the Executive Engineer Bangalore Division

College Reg No Ass gned	Date	Subject
271	1st April 1905	I form o that he s aga n wr t g to Go ernment request ng the Sa ct on of Appa atus dur ng offic al yea

Remarks College Reg No 271 dated 1st April 1905 was a letter to the Surgeon in charge Victoria Hospital requesting that the bearer my Clerk in the Central College may be examined and given a Medical Certificate as to the Sick Leave he requires He has been troubling me very much with his irregularity during the past nine months and I wish to know if he is suffering from malarial fever as he says that he is

He sent me a Certificate from Dr Appiah dated 2—4—1905 which said the Clerk required two months leave for medical treatment change of air and rest but along with this the Clerk sent a note dated 3rd April saying he thought he would be able to work about a week hence!

It is manifest now that the Clerk was shamming sickness and employing his time in fabricating letters I do not know if this one No 271 was written by hand or typed

College Reg No Ass gned	Date	Subject
307	6th May 1905	Refer g to No $\frac{6336}{905}$ of 3rd st st tes tl t l e l as a n addressed the Government u o o them to p ss e ly orde s to adjust the accounts w th th s office

Remarks (*a*) I have no idea to what No $\frac{6336}{905}$ of 3—5—05 refers I was at Ootacamund at the time and my absence from Bangalore should have been known from the Daily Weather Reports in the local papers being over the name of Mr Venkatesiengar after April 21st If the forged letter was dated Ootacamund it should have had the Ooty Post Mark on the cover and the absence of this *might have* been observed

(*b*) No 307 in the College "To Register" is dated 30th May 1905 and there are no official letters entered between 30ɔ & 306 dated 21st April and 307 dated 31st May—as I was at Ooty all the time Also No 307 is to the Inspector General of Education about receipt of a copy of the Mahabharata

Serial No in Comptroller's list	College Reg No Assigned	Date	Subject
152	Nil	Nil ?	Reference to No 6223 dated 14—4—05 requesting to pass his Travelling Allowance Bill

Remarks I have no knowledge of this and suppose it was a fabricated letter to disguise my absence from Bangalore

College Reg No Assigned.	Date	Subject
322	9th June 1904	Reference to No 7046 dated 27—5—05 stating that the irregularities pointed out have occurred owing to peculiar and unavoidable circumstances

Remarks (*a*) I have no idea to what this refers at all It was also a fabricated letter over a forged signature of my name and No 7046 is some letter which must have been intercepted as it never reached me

(*b*) College Reg No 322 is dated 8th June 9ɔ and was a letter to Mr Steele Assistant Engineer about work at the College and Hostel

College Reg No Assigned	Date	Subject
13	7th July 1905	Referring to No $\frac{21}{\text{TAD } 1192}$ dated 5—7—0ɔ informs that the contingent accounts will be adjusted before the close of the current month

Remarks (*a*) This letter was also fabricated by the Clerk and the reference No $\frac{21}{\text{TAD1192}}$ dated 8—7—05 must have been intercepted and I cannot understand what the adjustment referred to was

(*b*) College Reg No 13 was dated 5th July 1905 and was to the President Thuluvellala Scholarship Fund, Secunderabad

College Reg No Assigned	Date	Subject
52	7th Aug 1905	Reference to No 540 dated 29—9—05 requests to instruct the Treasury officer to cash his abstract Contingent Bills

Remarks (*a*) Also fabricated and over a forged signature
(*b*) College No 52 was dated 10th Aug and was to Dr Appiah about *dies* for his gold medal

College Reg No Assigned	Date	Subject
58	16th Aug 1905	Reference to $\frac{\text{No } 824}{\text{TAD } 165}$ dated 11th instant states that he will direct his Head Clerk to receive instructions *re* Contingent Bills

Remarks (*a*) Also fabricated and over a forged signature The Reference No 824 TAD 165 must have been intercepted
(*b*) College Reg No 58 was dated 25th Aug 1905 and was to the officer in charge District Treasury inquiring if the Treasury would receive the Madras University Application Fees for the ensuing Matriculation F A , and B A Examinations
I am curious to know if the Clerk ever went to the Comptroller s Office to receive instructions *re* Contingent Bills !

College Reg No Assigned	Date	Subject
62	23rd Aug 1905	Requesting to issue early instruct ons to Distr ct Treasury to cash h s Abstract Cont ngent B lls for sums requ red for the ordinary cont ngent allowance of Rs 520

Remarks (*a*) Also fabricated and over a forged signature
(*b*) College No 62 dated 26th Aug was to a student Sama Sastry stating his irregularity would be reported to the Baroda State

College Reg No Ass gned	Date	Subject
473	11th June 1900	Requests to issue instructions to the District Treasury Bangalore to cash his Bills up to Rs 77 (?) being the balance at the rate of not more than Rs 26/ a month for electrical power

Remarks (*a*) Also a fabricated letter over a forged signature I do not see the object of his sending this letter
(*b*) College Reg No 473 is dated 7/8 June 1906 and is to Dr Appiah about his remittance of Rs 50/ for Appachu s Scholarship

College Reg No Ass gned	Date	Subject
54	13th Aug 1906	States that the Detailed Contingent Bill for Rs 1000/ is in course of preparation and the other Bills will be submitted after the distribution of Prizes

Remarks (*a*) A fabricated Bill over my forged signature for the purpose no doubt of allaying suspicion

(*b*) College Reg No 54 is dated 13th Aug and is to Dr M C Nanjunda Rao, Assistant Chemical Examiner, Madras

II Letters dispatched from the Comptroller to the Principal Central College

The list sent contains a brief abstract of 47 letters dispatched by the Comptroller to the Principal Central College since Jan 1903 but of these as many as 12 must have been intercepted as I have no knowledge of them at all and there is no record of them in the College From Books

The following are these intercepted letters —

Comptroller s Office No	Date	Subject
1735 / Gr I 297	17—9—04	In reply to his No 52 dated 22—8—04 observes that D C B lls for Rs 1543—6—0 only have been rece ved and requests to furnish D C B lls for the balance

Remarks (*a*) No 52 dated 22—8—04 must have been a fabricated letter College No 52 was dated 18—8—04 and was to the Superintendent Government Printing in Mysore and the D C Bills for Rs 1543—6—0 must all have been fabricated and I have no knowledge of what this refers to I suppose they include some fabricated bills which I merely saw long enough in the Court to declare them false and fabricated

(*b*) No incomplete set of Detailed Contingent Bills had ever been forwarded by me before to the Comptroller requiring such a letter to be addressed to me Why a clerk was not sent down to interview me in the matter I cannot understand

Comptroller s Office No	Date	Subject
6336 / Gr I 957	3—5—05	Requesti g to refund to the Tieasury certa n excess amounts d awn by him on Contingent B lls from the beginning of the year as pointed out

Remarks (*a*) This letter never reached me I was at Ooty at the time and this might easily have been known Of course as such letters are always hand delivered it would be easy for the Clerk to intercept them

(*b*) I have no idea even now of the excess amounts referred to

Comptroller s Office No	Date	Subject
7046 / 1058	29—5—05	In reply to h s *No* 307 *dated* 6th instant requests not to present any of his Contingent B lls d rect to the Bangalore Dis trict Treasury but send them to this Offiee for pre audit

Remarks (*a*) No 307 dated 6th instant was a fabricated letter as already pointed out and this reply was easily intercepted as I was still at Ooty

Comptroller s Office No	Date	Subject
21 / TAD I 1192	3rd July 1905	Enqu r ng when the adjustments promised in his *No* 322 of 9th instant may be expected

Remarks Also intercepted No 322 of 9—6—05 already shown to be a forgery

Comptroller s Office No	Date	Subject
540 / Gr I 128	28th J ly 1905	Returni g aud ted Cont ngent B ll for July 1905

Remarl s (*a*) I have no idea why this bill required to be audited—nor any know ledge that it was so audited The Contingent Account Book shows that the Contingent Bill for July 1905 was for Rs 57—9—0 and it was cashed on 29th July

(*b*) Contingent Bills for each month have always been signed most regularly as per copy in the Books kept for that purpose and a copy of detailed Contingent Bill was signed by me each month in duplicate one for the Comptroller s Office and one for that of the Inspector General of Education But it was revealed during the Clerk s trial that he forged and cashed other bills than those signed by me and sent forged Detailed Contingent Bills for different amounts to the two offices—as I was informed by the auditors—those sent to the In spector General s Office agreeing with the College Books but those sent to the Comptroller s Office not agreeing The Clerk must have known more than I knew, that there was no risk of checking such lists against each other

Comptroller s Office No	Date	Subject
824 / Gr I 164	10—8—05	In reply to h s No 52 of 7th instant request to send his Clerk w th the Cont gent Registers &c of his Office to receive nstructions regarding the preparation of Contingent Bills

Remarks Also intercepted No 52 of 7—8—0ɔ was, as already noted a fabricated letter It was surely remarkable that a clerk who had been so many years in the Central College should have been believed to need instruc tions as to Contingent Bills

Comptroller s Office No	Date	Subject.
99ɔ / Gr I 200	23—8—05	In mod fication of this office No 7047 dated 29—5—05 and pend ng fu ther i structions on the subject author se him to cash the Abstract Cont gent Bills of the Central Colle e for 05—06 up to a l mit of Rs ɔ20
— 3317 / 647	15—12—05	In mod ficat on of this Office No 995/?00 dated 21—8—0ɔ (? 23) author s ng h m to cash the Abst act Contingent B lls of the Central College for 05—06 to the extent of the amount noted n the marg n
33 2 / Gr I 625	16—12—05	Request ng to forward the Detailed Cont ngent B ll for Rs 1 500 and Rs 300 drawn in January and March respectively as stated n h s No 36 of 26th July 1905

Remarks All these letters were intercepted and of course not recorded in the College ' From Book The necessity for the Clerk s intercepting these becomes apparent in the light of the defalcations subsequently disclosed

Comptroller s Office No	Date	Subject
5962 / Gr I 1239	26—4—06	Request ng to int mate the circumstances under which he presented [illegible] 2 b lls (f r Rs 2 000) at the Treasury for encashment n sp te of the d st nct ord rs of the Government fix ng the grant for the current year Rs 1 000 and the instructions of th s office No 3318 dated 15—12—05

Remarl s This letter was intercepted I had left for Ceylon on 22nd April 1906 The date of presentation of these bills is not given I had left Bangalore 4 days before the 26th, and if they cashed such a sum at such a season of the year it was unprecedented in the past history of the College The Treasury is only a few hundred yards from the College and that they should not have either known or found out that I had left Bangalore is to me inexplicable

Comptroller s Office No	Date	Subject
6842 / Gr I 1484	11—6—1906	Authorising h m to cash the Abstract Contingent Bills of the Central College for the cur ent year to the extent of Rs 740-1-7 for ordinary Contingent charges
1151 / Gr I 123	21—8—06	Author sing to cash the Abstract Cont ngent Bills of the Principal Central College for 06—07 to the extent of Rs 832

Remarks (*a*) Both these letters were intercepted, as they would have aroused my suspicion

(*b*) The Clerk had devised a scheme by which he succeeded in substituting and cashing forged Abstract Contingent Bills for those actually signed by the Principal and recorded in the College Contingent Expenditure Book There being no yearly audit, or even Memo sent from the Comptroller s Office of all sums drawn from the Treasury during the year it was easy for the Clerk to succeed in thus cheating the Comptroller s Department, in the matter of Contingent Bills, as well as others

I have the honor to be
Sir
Your most obedient Servant,

Principal,
Central College, Bangalore

Police
Please treat this case
as confidential
of Accounts to Cook in the Mail
which has been sent by the Police
Dak also to Bangalore

The 3rd May 1907

Dear Sir,

Your D.O. No 10076/Ed
dy 1st May - referring to
the confidential memo
dt 15th Feb dy requesting
me to help Mr. Cook
in the College embezzle-
ment case

As you are aware the
Police worked up the
case against the
Prince that he
Rama Rao should be
from any difficulty in
looking up files & orig-
al correspondence
which may throw any
light on this compli-
cated mysterious
business.

I cannot myself do
however think that
him could
he should have been
any complicity in this

Office
4 8-7

My dear Sir,

I return herewith
your letter. I have
arranged for every help being
rendered to the Inspector General
from us in his enquiries.

Yours Sincerely
W. Worthington

GRS 12]
General and Revenue
Secretariat

Edn File No 158 of 1905-07

Serial
No

Subject (Brief)
Let the Issue of Ten
Scholarships in the Edn
Office issued from your
Branch of 2nd who has
got his draft [45]

Subject

1 Yes, three D.O issued
from this Branch
2 Case worker Rama
Iyer of the Edn Section
has got it with
him.

This may also be
kept with them

4/5/07

[45]